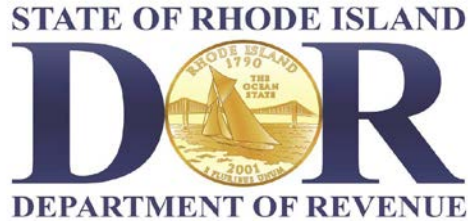


*STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS*  
**Governor Gina M. Raimondo**



**Office of Revenue Analysis**

**State of Rhode Island Monthly State Hotel Tax Report  
 FY 2016 State 5.0 Percent Hotel Tax Allocation January 2016**

In June 2012, the Rhode Island Department of Revenue began issuing a report on the allocation of the state 5.0 percent hotel tax as required by Rhode Island General Laws §§ 42-63.1-3 and 42-63.1-12. The report is meant to be descriptive and does not purport to project or assess the collection of the state 5.0 percent hotel tax. The report provides information on the year-over-year and fiscal year-to-date allocation of the revenues collected for the state 5.0 percent hotel tax.

**NEW STATE HOTEL TAX DISTRIBUTION EFFECTIVE FOR TAX RETURNS AND PAYMENTS RECEIVED AFTER DECEMBER 31, 2015**

According to Rhode Island General Law Section 42-63.1-3(b) titled “Tourism and Development – Distribution of tax” for returns and payments received after December 31, 2015, the distribution of state hotel tax revenues is changed. It should be noted that, in general, state hotel tax returns and tax payments for the month of January 2016 were received in February 2016 and thus subject to the new distribution of state hotel tax revenues. The new distribution of state hotel tax revenues is as follows:

| <b>Situs of Hotel</b>  | <b>State Hotel Tax Allocation Percentage</b> |                           |
|--|--|---------------------------|
|  | <b>Prior to Jan 1, 2016</b>                  | <b>After Dec 31, 2015</b> |
| <b><u>All Providence Hotels except the Omni Providence</u></b> |  |                           |
| City of Providence   | 25 %   | 25 %                      |
| Convention Authority of the City of Providence                 | 31 %   | 28 %                      |
| Providence Warwick Convention & Visitors Bureau                | 23 %   | 23 %                      |
| Rhode Island Commerce Corporation                              | 21 %   | 24 %                      |
| <b><u>Omni Providence Hotel</u></b>                            |  |                           |
| Convention Authority of the City of Providence                 | 31 %   | 28 %                      |
| Providence Warwick Convention & Visitors Bureau                | 12 %   | 12 %                      |
| Rhode Island Commerce Corporation                              | 27 %   | 60 %                      |
| Rhode Island Convention Center Authority                       | 30 %   | 0 %                       |

| Situs of Hotel                                  | State Hotel Tax Allocation Percentage |                    |
|---|---------------------------------------|--------------------|
|   | Prior to Jan 1, 2016                  | After Dec 31, 2015 |
| <b><u>All Warwick Hotels</u></b>                |                                       |                    |
| City of Warwick                                 | 25 %                                  | 25 %               |
| Providence Warwick Convention & Visitors Bureau | 23 %                                  | 23 %               |
| Rhode Island Commerce Corporation               | 21 %                                  | 24 %               |
| Warwick Department of Economic Development      | 31 %                                  | 28 %               |
| <b><u>All Other Hotels in the State</u></b>     |                                       |                    |
| Municipality Hotel is Located In                | 25 %                                  | 25 %               |
| Providence Warwick Convention & Visitors Bureau | 7 %                                   | 5 %                |
| Rhode Island Commerce Corporation               | 21 %                                  | 28 %               |
| Tourism District Hotel is Located In            | 47 %                                  | 42 %               |

The dollar figures contained in this report on a going forward basis will reflect a combination of the state hotel tax distribution percentages that were in effect prior to January 1, 2016 and after December 31, 2015. The year-over-year dollar figures contained in the report will reflect the distribution for “after Dec 31, 2015” for the December through June period in FY 2016 and will reflect the distribution for “prior to Jan 1, 2016” for the same period in FY 2015.

### **SUMMARY OF THE STATE 5.0 PERCENT HOTEL TAX ALLOCATION**

#### *Analysis of Year-over-Year Allocation for January:*

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax.

| Allocation                                 | January 2016      | January 2015      | Percent Change | Nominal Difference |
|--|-------------------|-------------------|----------------|--------------------|
| Regional Tourism Districts                 | \$ 233,819        | \$ 259,099        | -9.8 %         | \$ (25,279)        |
| Municipalities                             | 158,636           | 155,965           | 1.7 %          | 2,672              |
| State of Rhode Island                      | 0                 | 149,451           | -100.0 %       | (149,451)          |
| Rhode Island Commerce Corporation          | 197,084           | 0                 | n/a            | 197,084            |
| Prov. Warwick Convention & Visitors Bureau | 100,296           | 107,153           | -6.4 %         | (6,857)            |
| Rhode Island Convention Center Authority   | 0                 | 20,489            | -100.0 %       | (20,489)           |
| <b>TOTAL STATE 5.0% HOTEL TAX</b>          | <b>\$ 689,836</b> | <b>\$ 692,157</b> | <b>-0.3 %</b>  | <b>\$ (2,320)</b>  |

- Total revenues generated from the state 5.0 percent hotel tax for January 2016 were \$689,836, a decrease of \$2,320 or -0.3 percent from the \$692,157 received for January 2015. The largest share of these revenues is distributed to the State’s eight regional tourism districts.
- Regional tourism districts received \$233,819 of the total revenues generated from the state 5.0 percent hotel tax for January 2016, a decrease of \$25,279 or -9.8 percent from the \$259,099 received for January 2015.
  - Tourism districts other than the Convention Authority of Providence and the Warwick Department of Economic Development received 42 percent of the state hotel taxes generated from hotels located in the district for January 2016 versus 47 percent for January 2015.

- The Convention Authority of Providence and the Warwick Department of Economic Development received 28 percent of the state hotel taxes generated from hotels located in Providence and Warwick for January 2016 versus 31 percent for January 2015.
- For January 2016, the State's cities and towns received \$158,636, an increase of \$2,672 or 1.7 percent over the \$155,965 received for January 2015.
  - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both January 2016 and January 2015. Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel where it receives none of the state hotel tax revenues generated.
- For January 2016, the Rhode Island Convention Center Authority (RICCA) received none of the state 5.0 percent hotel tax revenue generated by the Omni Providence Hotel. For January 2015, RICCA received 30 percent of these revenues. As a result, RICCA's share of state 5.0 percent hotel tax revenues for January 2016 was \$20,489 or 100 percent less than for January 2015.
- For January 2016, RICC received \$197,084 from state 5.0 percent hotel tax revenues, an increase of \$47,633 or 31.9 percent over the \$149,451 received for January 2015 that was deposited as general revenues. Effective July 1, 2015, the Rhode Island Commerce Corporation (RICC) began to receive a share of the revenues generated from the state 5.0 percent hotel tax. Before July 1, 2015, RICC's share of state hotel tax revenues was deposited as general revenues.
  - For January 2016, RICC's share of the revenues from the state 5.0 percent hotel tax is 28 percent from all hotels not located in Providence or Warwick and 24 percent for all hotels located in Providence and Warwick, except from the Omni Providence Hotel where it is 60 percent.
  - For January 2015, the portion of state hotel tax revenues deposited as general revenues was 21 percent from all hotels located in the state, except from the Omni Providence Hotel where it was 27 percent.
- For January 2016, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$100,296 in state hotel tax revenues, a decrease of \$6,857 or 6.4 percent from the \$107,153 received for January 2015.
  - For January 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, 12 percent of the state hotel tax revenues generated from the Omni Providence Hotel, and five percent of the state hotel tax revenues generated from all other hotels located in the state.
  - For January 2015, PWCVB received the same percentage of state hotel tax revenues from hotels located in Providence and Warwick and the Omni Providence Hotel as for January 2016 but received seven percent of state hotel tax revenues generated from all other hotels located in the state.

***Analysis of Fiscal Year-to-Date through January:***

The following table is a summary of the fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax.

| <b>Allocation</b>                          | <b>FY 2016</b>      | <b>FY 2015</b>      | <b>Percent Change</b> | <b>Nominal Difference</b> |
|--|---------------------|---------------------|-----------------------|---------------------------|
| Regional Tourism Districts                 | \$ 4,921,133        | \$ 4,480,397        | 9.8 %                 | \$ 440,737                |
| Municipalities                             | 2,851,137           | 2,567,198           | 11.1 %                | 283,938                   |
| State of Rhode Island                      | 0                   | 2,320,071           | -100.0 %              | (2,320,071)               |
| Rhode Island Commerce Corporation          | 2,673,684           | 0                   | n/a                   | 2,673,684                 |
| Prov. Warwick Convention & Visitors Bureau | 1,452,000           | 1,325,338           | 9.6 %                 | 126,662                   |
| Rhode Island Convention Center Authority   | 165,897             | 181,805             | -8.7 %                | (15,907)                  |
| <b>TOTAL STATE 5.0% HOTEL TAX</b>          | <b>\$12,063,851</b> | <b>\$10,874,808</b> | <b>10.9 %</b>         | <b>\$ 1,189,043</b>       |

- The total revenues generated from the state 5.0 percent hotel tax for FY 2016 through January were \$12.06 million, an increase of \$1.19 million or 10.9 percent over the \$10.87 million received for FY 2015 through January. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- For FY 2016 through January, the regional tourism districts received \$4.92 million of the total revenues generated from the state 5.0 percent hotel tax, an increase of \$440,737 or 9.8 percent over the \$4.48 million received in the same period last fiscal year.
  - For December through January of FY 2016, the regional tourism districts received 42 percent of the state hotel tax revenues generated in the tourism district. In the case of the Convention Authority of Providence and the Warwick Department of Economic Development, the comparable figure is 28 percent for hotels located in Providence and Warwick.
  - For July through November 2015 of FY 2016 and July 2014 through January 2015 of FY 2015, these shares were 47 percent and 31 percent, respectively.
- For FY 2016 through January, the State's cities and towns received \$2.85 million, an increase of \$283,938 or 11.1 percent over the \$2.57 million received for FY 2015 through January.
  - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both FY 2016 through January and FY 2015 through January. Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel where it receives none of the state hotel tax revenues generated.
- For FY 2016 through January, the Rhode Island Convention Center Authority (RICCA) received \$165,897, a decrease of \$15,907 or 8.7 percent from the \$181,805 received for FY 2015 through January.
  - For December through January of FY 2016, RICCA received no share of the state 5.0 percent hotel tax revenues generated at the Omni Providence Hotel.
  - For July through November of FY 2016 and July 2014 through January 2015 of FY 2015, RICCA's share of state hotel tax revenues produced by the Omni Providence Hotel was 30 percent.
- For FY 2016 through January, the Rhode Island Commerce Corporation (RICC) received \$2.67 million of state 5.0 percent hotel tax revenues, an increase of \$353,613 or 15.2 percent over the \$2.32 million received for FY 2015 through January that was deposited as general revenues.
  - For December through January of FY 2016, RICC's share of the revenues generated by the state hotel tax was 28 percent from hotels located outside of Providence and

Warwick, 24 percent from hotels located in Providence and Warwick, except the Omni Providence Hotel where RICC's share was 60 percent.

- From July through November of FY 2016, RICC's share of the revenues generated from the state 5.0 percent hotel tax was 21 percent from all hotels located in the state except from the Omni Providence Hotel where it was 27 percent. For July 2014 through January 2015 of FY 2015, the same percentages applied except that state hotel tax revenues were deposited in the general fund.
- For FY 2016 through January, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.45 million, an increase of \$126,662 or 9.6 percent over the \$1.33 million received for FY 2015 through January.
  - For December through January of FY 2016, PWCVB received 23 percent of the state hotel tax revenues produced by hotels located in Providence and Warwick other than the Omni Providence Hotel, 12 percent of the state hotel tax revenues generated from the Omni Providence Hotel and five percent of the state hotel tax revenues produced by all other hotels located in the state.
  - For both July through November of FY 2016 and July 2014 through January 2015 of FY 2015, PWCVB received the same percentage of state hotel tax revenues from hotels located in Providence and Warwick and the Omni Providence Hotel as above but received seven percent of the state hotel tax revenues produced by all other hotels located in the state.

## **DETAIL OF THE STATE 5.0 PERCENT HOTEL TAX ALLOCATION**

### ***Analysis of Year-over-Year Allocation for January:***

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Year-over-Year Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a year-over-year basis. The State's eight regional tourism districts include: (1) Aquidneck Island Tourism District<sup>1</sup>; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence<sup>2</sup>; (5) Northern Rhode Island Tourism District<sup>3</sup>; (6) South County Tourism District<sup>4</sup>; (7) the Statewide Tourism District<sup>5</sup>; and (8) the Warwick Department of Economic Development. The regional tourism districts are administered by either a regional council, a municipal government entity, or, as in the case of the Statewide Tourism District, the Rhode Island Commerce Corporation.

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<sup>1</sup> Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

<sup>2</sup> East Providence is not a member of any tourism district at this time. At such time that the City elects to join an established tourism district, all accrued and future revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in East Providence will be allocated to the selected tourism district.

<sup>3</sup> Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

<sup>4</sup> Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly

<sup>5</sup> Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick

For January 2016, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

| <b>Tourism District</b>                    | <b>January 2016</b> | <b>January 2015</b> | <b>Difference</b> |
|--|---------------------|---------------------|-------------------|
| Convention Authority of Providence         | \$ 74,383           | \$ 85,282           | \$ (10,899)       |
| Aquidneck Island                           | \$ 64,487           | \$ 66,532           | \$ ( 2,045)       |
| Warwick Department of Economic Development | \$ 37,440           | \$ 43,010           | \$ ( 5,569)       |

There were no regional tourism districts with a nominal increase in revenues generated from the state 5.0 percent hotel tax for January 2016 versus January 2015.

The three regional tourism districts with the largest nominal decreases in revenues generated from the state 5.0 percent hotel tax for January 2016 versus January 2015 were:

- Convention Authority of the City of Providence: \$(10,899)
- Warwick Department of Economic Development: \$(5,569)
- South County: \$(3,648)

There were no regional tourism districts with a percentage increase in revenues generated from the state 5.0 percent hotel tax for January 2016 versus January 2015.

The three regional tourism districts with the largest percentage decreases in revenues generated from the state 5.0 percent hotel tax for January 2016 versus January 2015 were:

- Block Island: -59.8 percent
- East Providence: -34.5 percent
- The Warwick Department of Economic Development: -12.9 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Year-over-Year Collections* shows the portion of revenues generated from the state 5.0 percent hotel tax distributed to the cities and towns in Rhode Island. For January 2016, the three municipalities who received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

| <b>Municipality</b> | <b>January 2016</b> | <b>January 2015</b> | <b>Difference</b> | <b>Percent Change</b> |
|---------------------|---------------------|---------------------|-------------------|-----------------------|
| Providence          | \$ 52,591           | \$ 51,702           | \$ 890            | 1.7 %                 |
| Warwick             | \$ 33,429           | \$ 34,685           | \$ (1,256)        | -3.6 %                |
| Newport             | \$ 28,739           | \$ 26,902           | \$ 1,837          | 6.8 %                 |

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for January 2016 versus January 2015 were:

| <b><u>Municipality</u></b> | <b><u>Percentage Increase</u></b> | <b><u>Municipality</u></b> | <b><u>Percentage Decrease</u></b> |
|----------------------------|-----------------------------------|----------------------------|-----------------------------------|
| Jamestown                  | 472.1 %                           | Foster                     | -100.0 %                          |
| Glocester                  | 140.3 %                           | Bristol                    | -76.8 %                           |
| North Smithfield           | 63.1 %                            | Little Compton             | -62.3 %                           |
| Narragansett               | 62.9 %                            | New Shoreham               | -55.0 %                           |
| Pawtucket                  | 52.0 %                            | Portsmouth                 | -50.2 %                           |

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for January 2016 versus January 2015 were:

| <u>Municipality</u> | <u>Nominal Increase</u> | <u>Municipality</u> | <u>Nominal Decrease</u> |
|---------------------|-------------------------|---------------------|-------------------------|
| Newport             | \$ 1,837                | Warwick             | \$ (1,256)              |
| Middletown          | \$ 1,539                | Westerly            | \$ ( 690)               |
| Providence          | \$ 890                  | Lincoln             | \$ ( 568)               |
| Pawtucket           | \$ 832                  | Bristol             | \$ ( 452)               |
| West Warwick        | \$ 266                  | East Providence     | \$ ( 423)               |

***Analysis of Fiscal Year-to-Date through January:***

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-Date Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a fiscal year-to-date basis. For FY 2016 through January, the tourism districts that received the largest portion of the tourism districts' share of the state 5.0 percent hotel tax were:

| <b>Tourism District</b>            | <b>FY 2016<br/>YTD January</b> | <b>FY 2015<br/>YTD January</b> | <b>Difference</b> |
|------------------------------------|--------------------------------|--------------------------------|-------------------|
| Aquidneck Island                   | \$ 2,161,954                   | \$ 1,988,749                   | \$ 173,204        |
| Convention Authority of Providence | \$ 851,477                     | \$ 797,207                     | \$ 54,270         |
| South County                       | \$ 820,141                     | \$ 722,216                     | \$ 98,015         |

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through January versus FY 2015 through January were:

- Aquidneck Island: \$173,204
- South County: \$98,015
- The Convention Authority of Providence: \$54,270

The one regional tourism district with a nominal decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through January versus FY 2015 through January was:

- East Providence: \$(817)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through January versus FY 2015 through January were:

- Statewide: 22.3 percent
- South County: 13.6 percent
- Block Island: 13.1 percent

The one regional tourism district with a percentage decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through January versus FY 2015 through January was:

- East Providence: -2.8 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections* shows the portion of revenues generated from the state 5.0 percent hotel tax distributed to the cities and towns in Rhode Island. For FY 2016 through January, the three municipalities that received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

| <b>Municipality</b> | <b>FY 2016 YTD<br/>January</b> | <b>FY 2015 YTD<br/>January</b> | <b>Difference</b> | <b>Percent Change</b> |
|---------------------|--------------------------------|--------------------------------|-------------------|-----------------------|
| Newport             | \$ 836,559                     | \$ 762,083                     | \$ 74,477         | 9.8 %                 |
| Providence          | \$ 533,856                     | \$ 491,405                     | \$ 42,451         | 8.6 %                 |
| Warwick             | \$ 384,489                     | \$ 342,658                     | \$ 41,830         | 12.2 %                |

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through January versus FY 2015 through January were:

| <b><u>Municipality</u></b> | <b><u>Percentage Increase</u></b> | <b><u>Municipality</u></b> | <b><u>Percentage Decrease</u></b> |
|----------------------------|-----------------------------------|----------------------------|-----------------------------------|
| Cranston                   | 76.7 %                            | Foster                     | -51.2 %                           |
| East Greenwich             | 54.6 %                            | Little Compton             | -33.0 %                           |
| Portsmouth                 | 30.2 %                            | North Kingstown            | -4.4 %                            |
| Narragansett               | 27.6 %                            | Jamestown                  | -4.1 %                            |
| Pawtucket                  | 25.1 %                            | East Providence            | -1.0 %                            |

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through January versus FY 2015 through January were:

| <b><u>Municipality</u></b> | <b><u>Nominal Increase</u></b> | <b><u>Municipality</u></b> | <b><u>Nominal Decrease</u></b> |
|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Newport                    | \$ 74,477                      | North Kingstown            | \$ (1,243)                     |
| Providence                 | \$ 42,451                      | Jamestown                  | \$ ( 175)                      |
| Warwick                    | \$ 41,830                      | East Providence            | \$ ( 160)                      |
| Westerly                   | \$ 27,413                      | Little Compton             | \$ ( 64)                       |
| Middletown                 | \$ 26,283                      | Foster                     | \$ ( 47)                       |

Robert S. Hull  
Director, Department of Revenue

April 26, 2016

### **Expansion of the Local Hotel Tax Base to Vacation Rentals and Hosting Platforms**

*The January 2016 state 5.0 percent hotel tax collections report may include tax receipts generated from the expansion of the state hotel tax base. Effective July 1, 2015, the reselling of lodging by online travel companies and via hosting platforms became subject to the state 5.0 percent hotel*



*tax. It should be noted that state hotel tax receipts received from hosting platforms are divided between the municipality where the rental occurred (25 percent) and the Rhode Island Commerce Corporation (75 percent) only. At this time, the Office of Revenue Analysis is unable to identify the amount collected from each of these state hotel tax base expansion components. Thus, an unknown amount of state 5.0 percent hotel tax receipts may be captured in this report. Also effective July 1, 2015, the General Assembly accepted the Governor's proposal to transfer the state's share and the statewide tourism district's share of the state 5.0 percent hotel tax from general revenues to the Rhode Island Commerce Corporation (RICC) for a state level tourism promotion and business attraction campaign.*

### **RESTATEMENT OF PRIOR REPORT REVENUES FOR THE JULY TO NOVEMBER 2015 PERIOD**

*The Office of Revenue Analysis (ORA) became aware of an error that staff had made in interpreting state 5.0 percent hotel tax data provided by the City of Newport on hotel taxes paid by hotels located in Newport. Specifically, ORA staff had used data reported by the City for a specific month as reflecting that month's hotel room rental activity when in fact that data reflected the prior month's hotel room rental activity. For example, hotel tax collection data that was recorded by the City of Newport in November 2015 was reported by ORA staff as being for November 2015 hotel room rental activity when in fact it was for October 2015 hotel room rental activity. Beginning with the December 2015 state 5.0 percent hotel tax collection report, this error has been corrected by ORA.*

## DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

### Year-over-Year Collections

| Allocation                                      | Share †     | Year-over-Year    |                   |                |                   |
|---|-------------|-------------------|-------------------|----------------|-------------------|
|   |             | January 2016      | January 2015      | Percent Change | Difference        |
| <b>PROVIDENCE HOTELS ^</b>                      |             |                   |                   |                |                   |
| Convention Authority of Providence              | 31% / 28%   | \$ 58,902         | \$ 64,110         | -8.1%          | \$ (5,208)        |
| City of Providence                              | 25% / 25%   | 52,591            | 51,702            | 1.7%           | 890               |
| State of Rhode Island General Revenues *        | 0% / 0%     | -                 | 43,429            | -100.0%        | (43,429)          |
| Rhode Island Commerce Corporation *             | 21% / 24%   | 50,487            | -                 | n/a            | 50,487            |
| Prov. Warwick Convention & Visitors Bureau      | 23% / 23%   | 48,384            | 47,565            | 1.7%           | 818               |
| <b>Subtotal - Providence Hotels</b>             | <b>100%</b> | \$ 210,364        | \$ 206,806        | 1.7%           | \$ 3,558          |
| <b>OMNI PROVIDENCE HOTEL *</b>                  |             |                   |                   |                |                   |
| Convention Authority of Providence              | 31% / 28%   | \$ 15,481         | \$ 21,172         | -26.9%         | \$ (5,691)        |
| RI Convention Center Authority                  | 30% / 0%    | -                 | 20,489            | -100.0%        | (20,489)          |
| State of Rhode Island General Revenues *        | 0% / 0%     | -                 | 18,440            | -100.0%        | (18,440)          |
| Rhode Island Commerce Corporation *             | 27% / 60%   | 33,174            | -                 | n/a            | 33,174            |
| Prov. Warwick Convention & Visitors Bureau      | 12% / 12%   | 6,635             | 8,196             | -19.0%         | (1,561)           |
| <b>Subtotal - Omni Providence Hotel</b>         | <b>100%</b> | \$ 55,291         | \$ 68,297         | -19.0%         | \$ (13,006)       |
| <b>WARWICK HOTELS</b>                           |             |                   |                   |                |                   |
| Warwick Dept. of Economic Development           | 31% / 28%   | \$ 37,440         | \$ 43,010         | -12.9%         | \$ (5,569)        |
| City of Warwick                                 | 25% / 25%   | 33,429            | 34,685            | -3.6%          | (1,256)           |
| State of Rhode Island General Revenues *        | 0% / 0%     | -                 | 29,135            | -100.0%        | (29,135)          |
| Rhode Island Commerce Corporation *             | 21% / 24%   | 32,092            | -                 | n/a            | 32,092            |
| Prov. Warwick Convention & Visitors Bureau      | 23% / 23%   | 30,754            | 31,910            | -3.6%          | (1,156)           |
| <b>Subtotal - Warwick Hotels</b>                | <b>100%</b> | \$ 133,715        | \$ 138,740        | -3.6%          | \$ (5,026)        |
| <b>ALL OTHER HOTELS</b>                         |             |                   |                   |                |                   |
| <b>Regional Tourism Districts</b>               |             |                   |                   |                |                   |
| <i>South County</i>                             | 47% / 42%   | \$ 26,436         | \$ 30,083         | -12.1%         | \$ (3,648)        |
| <i>Northern RI</i>                              | 47% / 42%   | 21,734            | 23,261            | -6.6%          | (1,527)           |
| <i>Aquidneck Island</i>                         | 47% / 42%   | 64,487            | 66,532            | -3.1%          | (2,045)           |
| <i>Block Island</i>                             | 47% / 42%   | 296               | 736               | -59.8%         | (440)             |
| <i>East Providence</i>                          | 47% / 42%   | 1,949             | 2,976             | -34.5%         | (1,027)           |
| <i>Statewide (RI Commerce Corporation)</i>      | 47% / 42%   | 7,095             | 7,219             | -1.7%          | (124)             |
| <i>Subtotal - Tourism Districts</i>             | 47% / 42%   | \$ 121,996        | \$ 130,807        | -6.7%          | \$ (8,811)        |
| Municipalities (excluding Providence & Warwick) | 25% / 25%   | \$ 72,617         | \$ 69,578         | 4.4%           | \$ 3,038          |
| State of Rhode Island General Revenues *        | 0% / 0%     | -                 | 58,446            | -100.0%        | (58,446)          |
| Rhode Island Commerce Corporation *             | 21% / 28%   | 81,331            | -                 | n/a            | 81,331            |
| Prov. Warwick Convention & Visitors Bureau      | 7% / 5%     | 14,523            | 19,482            | -25.5%         | (4,959)           |
| <b>Subtotal - All Other Hotels</b>              | <b>100%</b> | \$ 290,466        | \$ 278,313        | 4.4%           | \$ 12,154         |
| <b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>        |             | <b>\$ 689,836</b> | <b>\$ 692,157</b> | <b>-0.3%</b>   | <b>\$ (2,320)</b> |

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

\* Revenues received after July 1, 2015 are transferred to the Rhode Island Commerce Corporation. These revenues were previously deposited as general revenues.

† Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES**  
**Year-over-Year Collections**

| MUNICIPALITY     | Year-over-Year    |                   |                |                 |
|------------------|-------------------|-------------------|----------------|-----------------|
|                  | January 2016      | January 2015      | Percent Change | Difference      |
| BARRINGTON       | \$ -              | \$ -              | n/a            | \$ -            |
| BRISTOL          | 137               | 589               | -76.8%         | (452)           |
| BURRILLVILLE     | -                 | -                 | n/a            | -               |
| CENTRAL FALLS    | -                 | -                 | n/a            | -               |
| CHARLESTOWN      | 108               | 177               | -39.0%         | (69)            |
| COVENTRY         | 2,228             | 2,265             | -1.6%          | (37)            |
| CRANSTON         | 379               | 250               | 51.9%          | 130             |
| CUMBERLAND       | -                 | -                 | n/a            | -               |
| EAST GREENWICH   | 23                | 19                | 18.9%          | 4               |
| EAST PROVIDENCE  | 1,160             | 1,583             | -26.7%         | (423)           |
| EXETER           | -                 | -                 | n/a            | -               |
| FOSTER           | -                 | 5                 | -100.0%        | (5)             |
| GLOCESTER        | 111               | 46                | 140.3%         | 65              |
| HOPKINTON        | -                 | -                 | n/a            | -               |
| JAMESTOWN        | 164               | 29                | 472.1%         | 136             |
| JOHNSTON         | 272               | 283               | -3.8%          | (11)            |
| LINCOLN          | 3,344             | 3,911             | -14.5%         | (568)           |
| LITTLE COMPTON   | 7                 | 19                | -62.3%         | (12)            |
| MIDDLETOWN       | 9,285             | 7,746             | 19.9%          | 1,539           |
| NARRAGANSETT     | 589               | 362               | 62.9%          | 228             |
| NEWPORT          | 28,739            | 26,902            | 6.8%           | 1,837           |
| NEW SHOREHAM     | 176               | 391               | -55.0%         | (215)           |
| NORTH KINGSTOWN  | 2,605             | 2,547             | 2.3%           | 58              |
| NORTH PROVIDENCE | -                 | -                 | n/a            | -               |
| NORTH SMITHFIELD | 153               | 94                | 63.1%          | 59              |
| PAWTUCKET        | 2,432             | 1,600             | 52.0%          | 832             |
| PORTSMOUTH       | 52                | 105               | -50.2%         | (53)            |
| PROVIDENCE       | 52,591            | 51,702            | 1.7%           | 890             |
| RICHMOND         | 85                | 99                | -13.8%         | (14)            |
| SCITUATE         | 195               | 191               | 2.3%           | 4               |
| SMITHFIELD       | 5,110             | 4,895             | 4.4%           | 216             |
| SOUTH KINGSTOWN  | 3,480             | 3,367             | 3.4%           | 113             |
| TIVERTON         | -                 | -                 | n/a            | -               |
| WARREN           | -                 | -                 | n/a            | -               |
| WARWICK          | 33,429            | 34,685            | -3.6%          | (1,256)         |
| WESTERLY         | 3,380             | 4,070             | -17.0%         | (690)           |
| WEST GREENWICH   | 3,237             | 3,095             | 4.6%           | 142             |
| WEST WARWICK     | 3,377             | 3,111             | 8.5%           | 266             |
| WOONSOCKET       | 1,787             | 1,826             | -2.2%          | (40)            |
| <b>TOTAL</b>     | <b>\$ 158,636</b> | <b>\$ 155,965</b> | <b>1.7%</b>    | <b>\$ 2,672</b> |

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION**  
**Fiscal Year-to-Date Collections**

| Allocation                                      | Share †          | Fiscal Year-to-Date  |                      |                |                     |  |
|---|------------------|----------------------|----------------------|----------------|---------------------|--|
|   |                  | FY 2016              | FY 2015              | Percent Change | Difference          |  |
| <b><u>PROVIDENCE HOTELS ^</u></b>               |                  |                      |                      |                |                     |  |
| Convention Authority of Providence              | 31% / 28%        | \$ 650,281           | \$ 609,342           | 6.7%           | \$ 40,939           |  |
| City of Providence                              | 25% / 25%        | 533,856              | 491,405              | 8.6%           | 42,451              |  |
| State of Rhode Island General Revenues *        | 0% / 0%          | -                    | 412,780              | -100.0%        | (412,780)           |  |
| Rhode Island Commerce Corporation *             | 21% / 24%        | 460,139              | -                    | n/a            | 460,139             |  |
| Prov. Warwick Convention & Visitors Bureau      | 23% / 23%        | 491,147              | 452,093              | 8.6%           | 39,055              |  |
| <b>Subtotal - Providence Hotels</b>             | <b>100%</b>      | <b>\$ 2,135,423</b>  | <b>\$ 1,965,620</b>  | <b>8.6%</b>    | <b>\$ 169,803</b>   |  |
| <b><u>OMNI PROVIDENCE HOTEL *</u></b>           |                  |                      |                      |                |                     |  |
| Convention Authority of Providence              | 31% / 28%        | \$ 201,195           | \$ 187,865           | 7.1%           | \$ 13,330           |  |
| RI Convention Center Authority                  | 30% / 0%         | 165,897              | 181,805              | -8.7%          | (15,907)            |  |
| State of Rhode Island General Revenues *        | 0% / 0%          | -                    | 163,624              | -100.0%        | (163,624)           |  |
| Rhode Island Commerce Corporation *             | 27% / 60%        | 213,096              | -                    | n/a            | 213,096             |  |
| Prov. Warwick Convention & Visitors Bureau      | 12% / 12%        | 79,117               | 72,722               | 8.8%           | 6,395               |  |
| <b>Subtotal - Omni Providence Hotel</b>         | <b>100%</b>      | <b>\$ 659,305</b>    | <b>\$ 606,015</b>    | <b>8.8%</b>    | <b>\$ 53,290</b>    |  |
| <b><u>WARWICK HOTELS</u></b>                    |                  |                      |                      |                |                     |  |
| Warwick Dept. of Economic Development           | 31% / 28%        | \$ 468,947           | \$ 424,897           | 10.4%          | \$ 44,051           |  |
| City of Warwick                                 | 25% / 25%        | 384,489              | 342,659              | 12.2%          | 41,830              |  |
| State of Rhode Island General Revenues *        | 0% / 0%          | -                    | 287,833              | -100.0%        | (287,833)           |  |
| Rhode Island Commerce Corporation *             | 21% / 24%        | 330,789              | -                    | n/a            | 330,789             |  |
| Prov. Warwick Convention & Visitors Bureau      | 23% / 23%        | 353,730              | 315,246              | 12.2%          | 38,484              |  |
| <b>Subtotal - Warwick Hotels</b>                | <b>0%</b>        | <b>\$ 1,537,955</b>  | <b>\$ 1,370,634</b>  | <b>12.2%</b>   | <b>\$ 167,321</b>   |  |
| <b><u>ALL OTHER HOTELS</u></b>                  |                  |                      |                      |                |                     |  |
| <b><u>Regional Tourism Districts</u></b>        |                  |                      |                      |                |                     |  |
| <i>South County</i>                             | 47% / 42%        | \$ 820,141           | \$ 722,126           | 13.6%          | \$ 98,015           |  |
| <i>Northern RI</i>                              | 47% / 42%        | 238,539              | 213,908              | 11.5%          | 24,630              |  |
| <i>Aquidneck Island</i>                         | 47% / 42%        | 2,161,954            | 1,988,749            | 8.7%           | 173,204             |  |
| <i>Block Island</i>                             | 47% / 42%        | 250,784              | 221,747              | 13.1%          | 29,037              |  |
| <i>East Providence</i>                          | 47% / 42%        | 28,524               | 29,341               | -2.8%          | (817)               |  |
| <i>Statewide (RI Commerce Corporation)</i>      | 47% / 42%        | 100,768              | 82,420               | 22.3%          | 18,348              |  |
| <i>Subtotal - Tourism Districts</i>             | <i>47% / 42%</i> | <i>\$ 3,600,709</i>  | <i>\$ 3,258,293</i>  | <i>10.5%</i>   | <i>\$ 342,416</i>   |  |
| Municipalities (excluding Providence & Warwick) | 25% / 25%        | \$ 1,932,792         | \$ 1,733,135         | 11.5%          | \$ 199,657          |  |
| State of Rhode Island General Revenues *        | 0% / 0%          | -                    | 1,455,833            | -100.0%        | (1,455,833)         |  |
| Rhode Island Commerce Corporation *             | 21% / 28%        | 1,669,660            | -                    | n/a            | 1,669,660           |  |
| Prov. Warwick Convention & Visitors Bureau      | 7% / 5%          | 528,006              | 485,278              | 8.8%           | 42,728              |  |
| <b>Subtotal - All Other Hotels</b>              | <b>100%</b>      | <b>\$ 7,731,168</b>  | <b>\$ 6,932,539</b>  | <b>11.5%</b>   | <b>\$ 798,629</b>   |  |
| <b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>        |                  | <b>\$ 12,063,851</b> | <b>\$ 10,874,808</b> | <b>10.9%</b>   | <b>\$ 1,189,043</b> |  |

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

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† Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES**  
**Fiscal Year-to-Date Collections**

| MUNICIPALITY     | Fiscal Year-to-Date |                     |                |                   |
|------------------|---------------------|---------------------|----------------|-------------------|
|                  | FY 2016             | FY 2015             | Percent Change | Difference        |
| BARRINGTON       | \$ -                | \$ -                | n/a            | \$ -              |
| BRISTOL          | 14,249              | 13,420              | 6.2%           | 830               |
| BURRILLVILLE     | -                   | -                   | n/a            | -                 |
| CENTRAL FALLS    | -                   | -                   | n/a            | -                 |
| CHARLESTOWN      | 8,545               | 7,763               | 10.1%          | 782               |
| COVENTRY         | 33,997              | 29,455              | 15.4%          | 4,541             |
| CRANSTON         | 4,980               | 2,819               | 76.7%          | 2,161             |
| CUMBERLAND       | -                   | -                   | n/a            | -                 |
| EAST GREENWICH   | 197                 | 128                 | 54.6%          | 70                |
| EAST PROVIDENCE  | 15,447              | 15,607              | -1.0%          | (160)             |
| EXETER           | -                   | -                   | n/a            | -                 |
| FOSTER           | 44                  | 91                  | -51.2%         | (47)              |
| GLOCESTER        | 727                 | 626                 | 16.1%          | 101               |
| HOPKINTON        | -                   | -                   | n/a            | -                 |
| JAMESTOWN        | 4,124               | 4,299               | -4.1%          | (175)             |
| JOHNSTON         | 3,067               | 2,971               | 3.2%           | 96                |
| LINCOLN          | 34,016              | 32,567              | 4.4%           | 1,449             |
| LITTLE COMPTON   | 130                 | 194                 | -33.0%         | (64)              |
| MIDDLETOWN       | 299,103             | 272,820             | 9.6%           | 26,283            |
| NARRAGANSETT     | 43,862              | 34,383              | 27.6%          | 9,479             |
| NEWPORT          | 836,559             | 762,083             | 9.8%           | 74,477            |
| NEW SHOREHAM     | 133,465             | 117,951             | 13.2%          | 15,514            |
| NORTH KINGSTOWN  | 27,035              | 28,278              | -4.4%          | (1,243)           |
| NORTH PROVIDENCE | -                   | -                   | n/a            | -                 |
| NORTH SMITHFIELD | 1,007               | 844                 | 19.3%          | 163               |
| PAWTUCKET        | 20,476              | 16,363              | 25.1%          | 4,113             |
| PORTSMOUTH       | 6,551               | 5,030               | 30.2%          | 1,521             |
| PROVIDENCE       | 533,856             | 491,405             | 8.6%           | 42,451            |
| RICHMOND         | 1,465               | 1,345               | 8.9%           | 120               |
| SCITUATE         | 2,198               | 2,046               | 7.4%           | 152               |
| SMITHFIELD       | 53,267              | 46,572              | 14.4%          | 6,694             |
| SOUTH KINGSTOWN  | 56,922              | 49,951              | 14.0%          | 6,972             |
| TIVERTON         | -                   | -                   | n/a            | -                 |
| WARREN           | -                   | -                   | n/a            | -                 |
| WARWICK          | 384,489             | 342,658             | 12.2%          | 41,830            |
| WESTERLY         | 231,998             | 204,585             | 13.4%          | 27,413            |
| WEST GREENWICH   | 35,287              | 28,221              | 25.0%          | 7,066             |
| WEST WARWICK     | 44,221              | 35,913              | 23.1%          | 8,308             |
| WOONSOCKET       | 19,851              | 16,808              | 18.1%          | 3,043             |
| <b>TOTAL</b>     | <b>\$ 2,851,136</b> | <b>\$ 2,567,198</b> | <b>11.1%</b>   | <b>\$ 283,938</b> |